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ANNUAL REPORT
of the
OKLAHOMA TAX COMMISSION

FISCAL YEAR ENDING JUNE 30, 1981

THE STATE SEAL

The Great Seal of the State of Oklahoma is centered by a five-point star, bearing a three-figured symbol of the Frontiersman, the Indian, and Justice. The Latin "Labor Omnia Vincit", meaning "Labor Conquers All Things", appears directly above these figures. A seven-point star bearing a wreath of oak leaves, symbol of the Cherokee Nation, appears in the upper left hand ray of the central design. The upward ray depicts an Indian warrior with bow and shield, the ancient seal of the Chickasaw Nation. The emblem of the Choctaw Nation appears in the upper right hand ray and is comprised of a tomahawk, a bow and three crossed arrows. The Seminole Nation is represented by houses and a factory beside a lake on which an Indian hunter maneuvers his canoe, and appears in the lower right hand ray of the five-point star. In the lower left hand ray is the symbol of the Creek Nation, depicted by a sheaf of wheat and a plow. Surrounding the central star are forty-five small stars, representing the forty-five states that comprised the Union at the time the seal was adopted in 1907. Oklahoma entered statehood November 16, 1907.

OKLAHOMA CONSTITUTION
Article VI, Section 35

ANNUAL REPORT

of the

OKLAHOMA TAX COMMISSION

FISCAL YEAR ENDING JUNE 30, 1981

Prepared by the Office of Public Information

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OKLAHOMA TAX COMMISSION

STATE OF OKLAHOMA

ODIE A. NANCE, Chairman
ROBERT L. WADLEY, Vice-Chairman
J. L. MERRILL, Sec'y-Member

2501 LINCOLN BLVD.
OKLAHOMA CITY, OKLAHOMA 731940001

The Honorable George Nigh,
Governor of the State of Oklahoma
and the Honorable Members of the
Oklahoma Legislature

Submitted herein is the Annual Report of the Oklahoma Tax Commission for the fiscal year which ended June 30, 1981.

Fiscal Year 1981 represented not only our 50th year of existence, but also a year of continued progress in improvements in tax processing, tax compliance and taxpayer assistance.

Total collections from all sources under our administration totaled $2,568,134,675, exceeding Fiscal 1980 collections by over $489 million.

After refunds, city sales tax rebates and statutory reserves, a total of $2 billion was distributed as prescribed by law. Of that amount, $938.5 million was comprised of earmarked funds dedicated for specific uses, while $1.1 billion went to the General Revenue Fund for legislative appropriations.

Respectfully submitted,

Odie A. Nance

Odie A. Nance, Chairman

Robert L. Wadley

Robert L. Wadley, Vice Chairman

J. L. Merrill

J. L. Merrill, Secretary-Member

BACKGROUND SUMMARY OF THE OKLAHOMA TAX COMMISSION

The Oklahoma Tax Commission, from its inception in 1931, has kept pace with the ever-increasing growth and prosperity of Oklahoma through its collection and administration of various tax sources and the apportionment of these revenues to state funds which provide monies for education, transportation, recreation, social welfare, and the myriad of other services provided for the citizens of Oklahoma. During Fiscal Year 1981 alone, the Oklahoma Tax Commission handled in excess of two billion dollars in the process of collecting, accounting for, and distributing state funds.

The Tax Commission is comprised of three members (Chairman, Vice Chairman, and Secretary-Member) who are appointed by the Governor with the advice and consent of the State Senate and serve terms of six years each.

It is the Commission's responsibility to supervise the administration and enforcement of state tax laws and the collection of a majority of all state-levied taxes and fees.

The Commission directs the collection and distribution of some 40 different tax and license sources and, by statute, is responsible for apportioning such tax revenues to the various state funds. In addition, the Oklahoma Tax Commission allocates directly to local units of government certain state-collected levies earmarked to counties, school districts and municipalities. On a contract basis with individual municipalities, the Tax Commission is involved with the administration, collection and distribution of local sales taxes which have been levied by many Oklahoma cities and towns.

To provide effective administration, the Tax Commission currently consists of 17 separate divisions, each with its own director and staff. Nine of these divisions are concerned with direct administration of specific taxes and fees. These revenue divisions are:

- Ad Valorem & Documentary Stamps
- Alcohol & Tobacco
- Estate, Gift & Unclaimed Property
- Franchise
- Gross Production
- Income Tax
- Motor Fuel
- Motor Vehicle
- Sales & Use Tax

Specialized service divisions include:

- Enforcement Division — Performs general enforcement and delinquent tax collection services.
- Legal Division — Prepares briefs for hearings, conducts court cases, and formulates and interprets tax laws.
- Management Information Systems Division — Provides computerized storage, retrieval, and processing of the fiscal records of all tax-collecting divisions.
- Revenue Processing Division — Handles an average of ten million dollars every working day of the year and processes more mail than do any but the very largest U.S. Post Offices serving Oklahoma.
- Supply and Microfilm Division — Films and stores millions of tax returns every year.
- Personnel Division — Develops and administers policies with respect to agency staffing, employment practices, employee benefits, wage & salary administration and employee payroll services.
- Printing and Reproduction Division — Handles the voluminous printing requirements of all facets of the Commission.

Providing administrative support through the Headquarters Division are the Deputy Commissioner, Administrative Assistants, Comptroller, Budget Director, Management Review Team, Hearing Officer and Economic Research & Public Information personnel.

Throughout the 50 years of the Oklahoma Tax Commission's existence, the tax dollars it has collected have funded adequately the governmental services provided by the State to its citizens, while at the same time those dollars have been generated by one of the lower tax bases in the nation.

REVIEW OF 1980-81 TAXES AND COLLECTIONS

INCOME TAX GROSS COLLECTIONS $732,491,215.68

REFUNDED **$106,639,483.09**

NET INCOME TAX REVENUE $625,851,732.59

INDIVIDUAL INCOME TAX NET **$500,843,628.26**

Two methods of computation are provided. If Federal Income Tax is not deducted, Method I rates must be used. If Federal Income Tax is deducted, Method II rates must be used. The tax liability is the lesser of the two computations, which is normally Method II.

METHOD I — No Federal Income Tax Deduction

Single: From ½ of 1% of the first $1,000 of taxable income and graduated up to 6% of income over $7,500.

Married: From ½ of 1% of the first $2,000 of taxable income and graduated up to 6% of income over $15,000.

METHOD II — Deducting Federal Income Tax

Single: From ½ of 1% of the first $1,000 of taxable income and graduated up to 17% of income over $49,000.

Married: From ½ of 1% of the first $2,000 of taxable income and graduated up to 17% of income over $94,000.

Taxpayers whose filing status is Head of Household use Married rates under both methods.

The starting point to arrive at Oklahoma Taxable Income is Federal Adjusted Gross Income with certain specific exemptions. Personal exemption: $750 each.

CORPORATION INCOME TAX NET **$125,008,104.33**

Flat Rate: 4% of Oklahoma Taxable Income.

GROSS PRODUCTION TAXES $601,846,204.46

SEVERANCE TAXES $573,143,749.27

Oil & Gas, 7% of gross value; Uranium, 5% of gross value; Mineral ores & asphalt, ¾ of 1% of gross value.

GAS CONSERVATION EXCISE TAX $ 21,775,166.01

7 cents per MCF, less 7% of gross value.

PETROLEUM EXCISE TAX $ 6,927,289.18

Oil & Gas Excise Tax: 0.085 of 1% of gross value.

SALES AND USE TAXES $382,709,258.63

STATE SALES TAX $356,759,065.80

2% of gross receipts from sale or rental of tangible personal property; from sale of meals, advertising and public utilities; and on charges for rooms, passenger transportation, auto parking and admissions. Two major exemption changes should be noted: Effective Jan. 1, 1981, sale of natural or artificial gas and electricity when sold exclusively for residential use is exempt. In addition, sales of prescription medicines or drugs are exempt from sales tax effective Jan. 1, 1982.

STATE USE TAX $ 25,950,192.83

2% on sales price of tangible personal property purchased out-of-state for use or consumption in Oklahoma. Effectively July 1, 1980, cities may levy a use tax not to exceed the rate of the city sales tax.

MUNICIPAL SALES TAXES are not included above.

Collected by the Tax Commission during the year were city sales tax receipts totaling $298,236,898.49. At the end of the collection year, 288 municipalities had a 2% rate,60 were at 3% and 68 levied 1%.

VEHICLE TAXES AND LICENSES $215,951,736.69

Aircraft License Fees	$ 594,027.69
Amateur Radio Operator License Plates	2,763.20
Auto and Farm Truck Licenses	88,848,038.49
Boat & Motor Excise Tax	902,238.87
Boat & Motor Licenses	2,653,743.15
Bus Mileage Tax	157,259.19
Commercial Vehicle Licenses	43,535,472.72
Drivers Licenses	6,616,722.15
Mobile Home Licenses	4,967,041.23
Motor Vehicle Excise Taxes	62,422,613.40
National Guard License Plates	234.15
Oversize Truck Permits	932,115.00
Overweight Truck Permits	1,887,790.00
Personalized License Plates	140,431.00
Vehicle Title Fees	2,291,246.45

MOTOR FUEL TAXES $129,584,840.09

GASOLINE TAX $105,899,242.16

6 ½ cents per gallon on all gasoline sold, withdrawn from storage for sale or other use, and any portion used in this state of gasoline imported in fuel tanks of vehicles used for commercial purposes.

FUELS EXCISE TAX $ 1,446,713.02

8/100 of 1 cent per gallon on gasoline, kerosene and naptha sold, withdrawn or used as stated above.

SPECIAL FUEL & DIESEL TAX $ 21,417,381.81

6½ cents per gallon on diesel, L.P.G., etc., used to propel vehicles on the highway, and any portion used in this state of such fuel imported in fuel tanks of vehicles used commercially.

SPECIAL FUEL IN LIEU TAX $ 821,503.10

$50 per year in lieu of use tax on L.P.G. used to propel automobiles, vans and pickup trucks not exceeding 1 ton capacity.

CIGARETTE AND TOBACCO TAXES AND LICENSES $ 79,461,834.04

CIGARETTE TAXES $ 75,217,289.96

Cigarettes, 18 cents per pack of more than 10 but no more than 20.

CIGARETTE LICENSES $ 192,067.68

Vending Machine: $10 per year. Retail: $10 per year. Wholesale: $25 per year. Distributing Agent: $100 per year.

TOBACCO PRODUCTS TAX $4,052,036.40

Little Cigars (cigarette size): 18 cents per pack of 20.

Cigars weighing 3 lbs. per M or more and rated Class A or B on the Federal Code: 1 cent each.

Cigars weighing 3 lbs. per M or more and rated Class C or below on the Federal Code: 3 cents each.

Smoking Tobacco: 40% of factory list price. Chewing Tobacco: 30% of factory list price.

TOBACCO LICENSES $ 440.00

$5 annual fee required of all tobacco handlers who buy directly from manufacturer.

BEVERAGE TAXES AND LICENSES $41,733,227.77

ALCOHOLIC BEVERAGE TAX $22,608,530.14

Distilled spirits: $4 per gallon. Light Wines: 50 cents per gallon. Wine more than 14% alcohol: $1 per gallon. Sparkling Wine: $1.50 per gallon. Beer more than 3.2%: $10 per 31 gallon barrel.

BEVERAGE TAX $18,624,928.14

Beer 3.2% or less: $10 per 31 gallon barrel.

BEVERAGE LICENSES (3.2% Beer) $ 499,769.49

MFR: $500. WHOLESALE: $250. RETAIL: On-premise draught, $100; on-premise cans & bottles only, $50; off-premise cans & bottles only, $10.

ESTATE AND GIFT TAXES $39,427,888.03

ESTATE TAX $37,249,569.43

Estates passing to surviving spouse are exempt. Lineal heirs are taxed from 1% to 10% after exemption of $60,000. Collateral heirs are taxed from 2% to 15% of net estate. Effective Jan. 1, 1982, the exemption for lineal heirs is increased to $175,000. Taxes will range from 0.5% of net estate under $10,000 up to 10% of net estates exceeding $10 million. Tax rates on shares to collateral heirs will be double the rates on lineal heirs up to $500,000 and 15% on values over $500,000.

GIFT TAX $ 2,178,318.60

Gifts between spouses are tax exempt. Gifts to other than spouse are taxed from 1% to 10% of market value. Exempt is first $3,000 gift to each donee in a calendar year. Effective Jan. 1, 1982, gift tax is repealed.

FRANCHISE TAX $17,898,346.71

RATE: $1.25 for each $1,000 or fraction thereof used or invested in Oklahoma business enterprise. Maximum Levy: $20,000. Minimum Levy: $10.

Foreign corporations are assessed $40 per year for domestic representation by the Secretary of State.

RURAL ELECTRIC COOPERATIVES TAXES AND LICENSES — $7,490,449.25

TAX: 2% of gross receipts from the sale of electric service. $7,487,552.89

LICENSE: $1 for each 100 customers or fraction thereof. $ 2,896.36

REALTY TRANSFER TAX — $4,778,129.37

DOCUMENTARY STAMPS: 75 cents for each $500 or fraction thereof in excess of $100 of the value of real estate transferred by proper conveyance instrument.

MISCELLANEOUS TAXES, FEES AND LICENSES — $6,231,366.36

Copper Salvage Dealer License	$ 3,825.60
Coin Device License	664,939.00
Fireworks License	26,105.40
Freight Car Tax	885,246.05
Industrial Judiciary Fund	441.00
Miscellaneous Receipts	2,454.00
Registered Agents' Fees	439,304.77
Used Pipeline Equipment License	7,120.00
Vehicle Inventory Stamps	13,937.20
Workers' Compensation	4,187,993.34

COMPARATIVE STATEMENT

Aircraft License Fees	
Alcoholic Beverage Tax	
Amateur Radio Operators License	
Auto and Farm Truck License	
Beverage License	
Beverage Tax	
Boat and Motor Excise Tax	
Boat and Motor License	
Bus Mileage Tax	
Cigarette License	
Cigarette Tax	
Coin Device License	
Commercial Vehicle License	
Conservation Excise Tax	
Copper Salvage Dealer License	
Diesel Fuel Excise Tax	
Documentary Stamp Tax	
Drivers License	
Estate Tax	
Fireworks License	
Franchise Tax	
Freight Car Tax	
Gasoline Tax & Fuels Excise Tax	
Gift Tax	
Gross Production Tax	
Income and Withholding Tax	
Miscellaneous Receipts	
Mobile Home License	
Motor Vehicle Excise Tax	
National Guard License	
Oversize Truck Permits	
Overweight Truck Permits	
Personalized License Plates	
Petroleum Excise Tax	
Registered Agents' Fees	
Rural Electric Co-op License	
Rural Electric Co-op Tax	
Sales Tax	$654,995,964.29
Less City Sales Tax	298,236,898.49
Special Fuel Use Tax	
Special Fuel in Lieu Fee	
Title Fees	

OF ALL TAX COLLECTIONS THE PAST TWO YEARS

FISCAL YEAR 1980-81	FISCAL YEAR 1979-80
$ 594,027.69	$ 461,941.49
22,608,530.14	20,033,037.65
2,763.20	2,603.40
88,848,038.49	71,322,829.80
499,769.49	486,430.07
18,624,928.14	17,353,372.98
902,238.87	1,194,474.81
2,653,743.15	3,471,590.87
157,259.19	169,873.87
192,067.68	205,060.45
75,217,289.96	71,979,027.89
664,939.00	865,737.41
43,535,472.72	41,300,625.74
21,775,166.01	27,628,707.44
3,825.60	3,795.00
20,996,747.19	20,348,226.94
4,778,129.37	4,540,543.35
6,616,722.15	7,646,128.81
37,249,569.43	26,949,620.20
26,105.40	28,185.00
17,898,346.71	16,381,459.92
885,246.05	619,124.50
107,345,955.18	110,308,844.10
2,178,318.60	1,668,204.11
573,143,749.27	404,823,755.27
732,491,215.68	587,193,987.97
2,454.00	3,472.31
4,967,041.23	5,639,587.40
62,422,613.40	52,047,481.19
234.15	325.05
932,115.00	743,445.00
1,887,790.00	1,287,615.00
140,431.00	118,485.71
6,927,289.18	4,853,342.81
439,304.77	367,150.15
2,896.36	2,664.09
7,487,552.89	5,685,491.24
356,759,065.80	295,037,646.58
420,634.62	338,243.02
821,503.10	522,343.00
2,291,246.45	2,147,888.32

COMPARATIVE STATEMENT

Tobacco Products License
Tobacco Products Tax
Unclassified Receipts
Used Pipeline Equipment License
Use Tax

TOTAL TAX COLLECTIONS

SPECIAL ACCOUNTS
Industrial Judiciary Fund
Mileage Tax Security Fund
MLA School Fund
Motor Vehicle Escrow Account
Occupational Health & Safety Fund
Special Indemnity Fund
Special Printing Account
Surplus Sales
Tax Security Fund
Unclaimed Property
Vehicle Inventory Stamps
Workers' Compensation Fund

TOTAL SPECIAL ACCOUNTS COLLECTIONS

GRAND TOTAL COLLECTIONS[1]

Cancelled Vouchers
Amount on Hand July 1
Adjustment

TOTAL TO ACCOUNT FOR

[1] City Sales Tax not included.

OF ALL TAX COLLECTIONS THE PAST TWO YEARS

FISCAL YEAR 1980-81	FISCAL YEAR 1979-80
440.00	400.00
4,052,036.40	4,437,193.16
77,304.60	17,287.07
7,120.00	6,165.00
25,950,192.83	20,831,289.58
$ 2,255,479,430.14	$ 1,831,074,704.72
$ 441.00	$ 4,717.50
—	—
1,486.32	—
7,366,985.78	5,385,829.64
386,989.89	312,270.92
1,885,693.03	1,458,517.73
57,464.52	46,321.67
822.66	12,567.86
173,500.00	35,356.30
343,032.67	300,159.72
13,937.20	15,299.84
4,187,993.34	3,568,801.14
$ 14,418,346.41	$ 11,139,842.32
$ 2,269,897,776.55	$ 1,842,214,547.04
1,937,412.94	2,943,309.15
313,653,188.24	270,286,424.89
(46,977.18)	
$ 2,585,441,400.55	$ 2,115,444,281.08

DISTRIBUTION OF

DISTRIBUTED TO:

Cities and Towns
Counties for County Government
Counties for Roads
Counties for Schools
Department of Corrections
Department of Public Safety
General Revenue Fund
Higher Education Capital Improvement Fund
Income Tax Adjustment Fund
Interstate Oil Compact Fund
Motor Vehicle Drivers Education Fund
Motor Vehicle Registration Mailing Fund
Occupational Health and Safety Fund
Oil Conservation Fund
Oklahoma Aeronautics Commission Fund
Oklahoma Building Bond Sinking Fund
Oklahoma Law Enforcement Retirement Fund[1]
Oklahoma Tax Commission Revolving Fund
Oklahoma Tax Commission Fund
Oklahoma Teacher Retirement System
Oklahoma Turnpike Authority Trust Fund
Railroad Maintenance Fund
Special Conservation Fund
Salvage Dealer (Copper) Fund
Special Indemnity Fund
State Assistance Fund
State Auditor and Inspector Fund
State Fire Marshal Fund
State Highway Fund
Surplus Sales Fund
Technical & Scientific Education Special Fund
Used Pipeline Equipment Fund
Vehicle Registration Fund
Workers' Compensation Fund

TOTAL DISTRIBUTION

REFUNDED
RESERVES*

TOTAL TO ACCOUNT FOR

[1] Previously Department of Public Safety Pension Fund.

*See footnote on page 12.

STATUTORY REVENUES

1980-81	1979-80
$ 18,694,916.39	$ 18,752,278.22
2,234,493.28	2,374,765.56
106,045,324.27	94,094,566.86
129,537,575.26	108,292,372.13
963,222.05	1,360,831.85
2,109,632.00	2,090,651.00
1,130,582,205.19	878,898,141.44
82,007.36	8,609.38
5,950,605.16	4,942,893.95
342,949.60	235,968.86
1,500,000.00	1,500,000.00
340,781.75	350,072.18
375,298.17	292,894.88
6,363,610.02	4,413,110.20
36,000.00	36,000.00
49,217,765.18	47,924,156.02
1,540,501.36	1,804,680.60
473,466.00	385,640.00
25,295,745.75	21,115,180.08
125,718,070.23	93,460,190.87
—	2,554,805.24
884,565.64	617,975.37
21,859,781.22	28,577,009.76
3,921.50	3,730.00
1,796,784.86	1,405,611.80
345,040,516.28	288,449,651.55
351,293.47	313,546.73
21,948.32	18,036.00
82,844,833.13	81,176,018.47
822.66	12,567.86
4,551,897.90	4,489,418.23
7,320.00	5,980.00
13,844.00	15,299.84
4,251,823.87	3,482,246.49
$2,069,033,521.87	$1,693,454,901.42
111,952,795.22	108,336,191.42
404,455,083.46	313,653,188.24
$2,585,441,400.55	$2,115,444,281.08

STATE REVENUE DISTRIBUTION

WHERE IT COMES FROM — WHERE IT GOES

Aircraft License	$ 594,027.69	County Government	$ 575,410.72
Balance, July 1, 1980	34,436.72	Oklahoma Tax Commission Fund	17,796.24
Cancelled Vouchers	41.20	Refunded	3,148.20
		Reserve*	32,150.45
Alcoholic Beverage Tax	22,608,530.14	Cities and Towns	6,408,449.75
Balance, July 1, 1980	1,356,896.10	General Revenue Fund	12,816,899.50
		Oklahoma Tax Commission Fund	594,598.42
		Refunded	3,025,622.12
		Reserve*	1,119,856.45
Amateur Radio Op. License Tags	2,763.20	Oklahoma Tax Commission Fund	2,598.90
		Refunded	2.70
		Reserve*	161.60
Auto & Farm Truck License	88,848,038.49	Counties for Schools	76,545,519.47
Balance, July 1, 1980	1,191,188.86	Dept. of Corrections	600,201.00
Cancelled Vouchers	1,602.11	General Revenue Fund	558,771.00
		Motor Vehicle Driver Educ. Fund	1,156,089.00
		Oklahoma Tax Commission Fund	4,226,630.92
		Registration Mailing Fund	242,537.50
		Refunded	76,557.57
		Reserve*	6,634,523.00
Beverage Tax and License	19,124,697.63	General Revenue Fund	18,715,231.63
Balance, July 1, 1980	1,947,762.08	Oklahoma Tax Commission Fund	381,943.52
Cancelled Vouchers	140.00	Refunded	5,060.50
		Reserve*	1,970,364.06
Boat and Motor Excise Tax	902,238.87	State Assistance Fund	863,592.54
Balance, July 1, 1980	90,394.41	Refunded	231.54
		Reserve*	128,809.20
Boat and Motor License	2,653,743.15	County Government	1,207,212.56
Balance, July 1, 1980	399,169.61	Counties for Schools	1,207,212.48
Cancelled Vouchers	186.20	General Revenue Fund	53,448.30
		Oklahoma Tax Commission Fund	74,651.54
		Refunded	1,301.87
		Reserve*	509,272.21
Bus Mileage Tax	157,259.19	Cities and Towns	37,147.41
Balance, July 1, 1980	12,235.25	Counties for Roads	81,451.87
		Oklahoma Tax Commission Fund	7,820.50
		State Auditor & Inspector Fund	371.46
		State Highway Fund	29,618.87
		Reserve*	13,084.33

*Reserve — Undistributed apportioned June collections and other funds held in litigation or for other disposition.

STATE REVENUE DISTRIBUTION

WHERE IT COMES FROM — WHERE IT GOES

Cigarette Tax and License	$75,409,357.64	General Revenue Fund	$ 24,801,681.19
Balance, July 1, 1980	6,443,303.99	Oklahoma Bldg. Sinking Fund	49,217,765.18
Cancelled Vouchers	30.50	Refunded	2,927.70
		Reserve*	7,830,318.06
Coin Device License	664,939.00	General Revenue Fund	861,282.21
Balance, July 1, 1980	536,124.00	Oklahoma Tax Commission Fund	26,637.59
		Refunded	800.00
		Reserve*	312,343.20
Commercial Vehicle License	43,535,472.72	Cities and Towns	9,008,877.73
Balance, July 1, 1980	1,988,881.59	Counties for Roads	19,753,465.94
Cancelled Vouchers	1,455.12	Counties for Schools	485,638.00
		Department of Corrections	339,608.85
		Department of Public Safety	516,660.00
		General Revenue Fund	682,289.00
		Mtr. Vehicle Driver Educ. Fund	335,916.00
		Okla. Law Enforce. Retire. Fund	18,682.35
		Oklahoma Tax Commission Fund	1,896,605.86
		Registration Mailing Fund	97,035.50
		State Auditor & Inspector Fund	90,088.76
		State Highway Fund	7,183,078.52
		Refunded	58,345.15
		Reserve*	5,059,517.77
Conservation Excise Tax	21,775,166.01	Special Conservation Fund	21,859,781.22
Balance, July 1, 1980	1,795,167.57	Refunded	419.61
Cancelled Vouchers	419.61	Reserve*	1,710,552.36
Copper Salvage Dealer License	3,825.60	Salvage Dealer Fund	3,921.50
Balance, July 1, 1980	170.00	Reserve*	74.10
Diesel Fuel Excise Tax — 4¢	12,924,965.20	Counties for Roads	3,097,711.50
Balance, July 1, 1980	1,303,403.29	Oklahoma Tax Commission Fund	383,222.04
Cancelled Vouchers	973.84	O.T.C. Revolving Fund	17,828.00
		State Highway Fund	9,293,134.52
		Refunded	398,428.32
		Reserve*	1,039,017.95
Diesel Fuel Excise Tax — 1¢	3,140,729.62	State Highway Fund	3,152,820.96
Balance, July 1, 1980	353,606.53	Refunded	88,611.15
Cancelled Vouchers	243.46	Reserve*	253,147.50

STATE REVENUE DISTRIBUTION

WHERE IT COMES FROM — WHERE IT GOES

Diesel Fuel Excise Tax — 1¢	$3,285,707.56	Counties for Roads	$3,152,820.96
Balance, July 1, 1980	208,628.59	Refunded	88,611.15
Cancelled Vouchers	243.46	Reserve*	253,147.50
Diesel Fuel Excise Tax — ½¢	1,645,344.81	Counties for Roads	1,576,966.84
Balance, July 1, 1980	104,533.79	Refunded	44,309.32
Cancelled Vouchers	121.76	Reserve*	128,724.20
Documentary Stamp Tax	4,778,129.37	Oklahoma Tax Commission Fund	148,431.71
Balance, July 1, 1980	347,238.49	Technical and Scientific Education Special Fund	4,551,897.90
Cancelled Vouchers	210.10	Refunded	6,977.27
		Reserve*	418,271.08
Drivers License	6,616,722.15	Department of Public Safety	1,076,312.00
Balance, July 1, 1980	414,917.28	General Revenue Fund	3,934,651.99
Cancelled Vouchers	12.00	Okla. Law Enforce. Retire. Fund	1,521,819.01
		Refunded	262.00
		Reserve*	498,606.43
Estate Tax	37,249,569.43	General Revenue Fund	35,802,363.12
Balance, July 1, 1980	1,797,289.79	Refunded	488,572.71
Cancelled Vouchers	781.92	Reserve*	2,756,705.31
Fireworks License	26,105.40	General Revenue Fund	4,664.02
Balance, July 1, 1980	14,910.00	Oklahoma Tax Commission Fund	823.06
		State Fire Marshall Fund	21,948.32
		Refunded	430.00
		Reserve*	13,150.00
Franchise Tax	17,898,346.71	General Revenue Fund	17,804,292.03
Balance, July 1, 1980	1,089,248.39	Refunded	155,710.50
Cancelled Vouchers	861.98	Reserve*	1,028,454.55
Freight Car Tax	885,246.05	Railroad Maintenance Fund	884,565.64
Balance, July 1, 1980	319.59	Refunded	69.71
		Reserve*	930.29
Fuels Excise Tax — 8/100 cent	1,446,713.02	General Revenue Fund	1,400,350.62
Balance, July 1, 1980	118,846.67	Okla. Aeronautics Commission	36,000.00
Cancelled Vouchers	.81	Refunded	115.31
		Reserve*	129,094.57
Gasoline Excise — 4 cents	65,076,401.28	Cities and Towns	3,240,441.50
Balance, July 1, 1980	5,578,478.29	Counties for Roads	14,205,765.24
Cancelled Vouchers	1,100.01	Oklahoma Tax Commission Fund	1,943,628.56
		O.T.C. Revolving Fund	60.00
		Oklahoma Turnpike Authority Motor Fuel Trust Fund	—0—
		State Auditor & Inspector Fund	47,510.91
		State Highway Fund	45,351,333.17
		Refunded	77,129.97
		Reserve*	5,790,110.23

STATE REVENUE DISTRIBUTION

WHERE IT COMES FROM — WHERE IT GOES

Gasoline Excise Tax — 1 cent	$ 16,347,359.55	State Highway Fund	$ 16,294,257.55
Balance, July 1, 1980	1,357,548.01	Refunded	1,441.94
Cancelled Vouchers	9.86	Reserve*	1,409,217.93
Gasoline Excise Tax — 1 cent	16,366,510.24	Counties for Roads	16,239,943.34
Balance, July 1, 1980	1,338,397.32	State Auditor & Inspector Fund	54,314.21
Cancelled Vouchers	9.86	Refunded	1,441.94
		Reserve*	1,409,217.93
Gasoline Excise Tax — ½ cent	8,108,971.09	Counties for Roads	8,043,909.85
Balance, July 1, 1980	660,544.99	State Auditor & Inspector Fund	26,902.72
Cancelled Vouchers	4.91	Refunded	720.88
		Reserve*	697,987.54
Gift Tax	2,178,318.60	General Revenue Fund	2,158,006.58
Balance, July 1,1980	57,499.61	Refunded	24,646.60
Cancelled Vouchers	1,136.56	Reserve*	54,301.59
Gross Production Tax on			
Petroleum Oil & Minerals	340,378,930.68	Counties for Roads	23,666,720.56
Balance, July 1, 1980	29,964,059.71	Counties for Schools	23,744,604.21
Cancelled Vouchers	5,257.38	General Revenue Fund	275,644,080.83
		Oklahoma Tax Commission Fund	4,698,338.94
		State Auditor & Inspector Fund	77,883.65
		Refunded	240,344.21
		Reserve*	42,276,275.37
Gross Production Tax on Gas	232,764,818.59	Counties for Roads	16,075,683.62
Balance, July 1, 1980	31,006,026.29	Counties for Schools	16,129,400.76
Cancelled Vouchers	4,326.92	General Revenue Fund	64,212,233.77
		Oklahoma Tax Commission Fund	3,223,989.56
		Okla. Teacher Retirement System	125,718,070.23
		State Auditor & Inspector Fund	53,717.14
		Refunded	116,503.24
		Reserve*	38,245,573.48
Income Tax	732,491,215.68	General Revenue Fund	583,114,117.98
Balance, July 1, 1980	179,811,033.02	Income Tax Adjustment Fund	5,950,605.16
Cancelled Vouchers	1,915,533.15	Oklahoma Tax Commission Fund	5,950,605.16
Adjustment	(46,977.18)	Refunded	106,639,483.09
		Reserve*	212,515,993.28

STATE REVENUE DISTRIBUTION

WHERE IT COMES FROM		WHERE IT GOES	
Industrial Judiciary Fund	$ 441.00	Workers' Comp. Adm. Fund	$ 363.00
Balance, July 1, 1980	12.00	Refunded	36.00
		Reserve*	54.00
Mileage Tax Security Fund	—	Reserve*	9,211.29
Balance, July 1, 1980	9,211.29		
Miscellaneous Receipts	2,454.00	General Revenue Fund	2,454.00
MLA School Fund	1,486.32	Refunded	1,486.32
Mobile Home License	4,967,041.23	Counties for Schools	4,553,835.84
Balance, July 1, 1980	179,491.03	Department of Corrections	23,412.20
Cancelled Vouchers	64.94	General Revenue Fund	58,895.00
		Motor Vehicle Driver Educ. Fund	7,995.00
		Oklahoma Tax Commission Fund	239,949.37
		Registration Mailing Fund	1,208.75
		Refunded	3,286.38
		Reserve*	258,014.66
Motor Vehicle Escrow	7,366,985.78	Reserve*	15,548,484.58
Balance, July 1, 1980	8,181,498.80		
Motor Vehicle Excise	62,422,613.40	General Revenue Fund	44,563,118.55
Balance, July 1, 1980	3,640,978.98	Oklahoma Tax Commission Fund	1,086,395.02
Cancelled Vouchers	201.11	State Assistance Fund	5,431,975.05
		Refunded	81,960.44
		Reserve*	14,900,344.43
National Guard License Plates	234.15	General Revenue Fund	193.03
		Oklahoma Tax Commission Fund	34.07
		Reserve*	7.05
Occupational Health and Safety Tax	386,989.89	Spec. Occupation Health	
Balance, July 1, 1980	28,202.03	& Safety Fund	375,298.17
Cancelled Vouchers	19.86	Refunded	2,647.63
		Reserve*	37,265.98
Oversize Truck Permits	932,115.00	General Revenue Fund	911,915.00
Balance, July 1, 1980	65,710.00	Reserve*	85,910.00
Overweight Truck Permits	1,887,790.00	Dept. of Public Safety	516,660.00
Balance, July 1, 1980	124,470.00	State Highway Fund	1,301,270.00
		Reserve*	194,330.00

STATE REVENUE DISTRIBUTION

WHERE IT COMES FROM

Personalized License Plates	$ 140,431.00
Balance, July 1, 1980	—
Cancelled Vouchers	10.35
Petroleum Excise Tax on Gas	2,823,324.05
Balance, July 1, 1980	182,258.95
Petroleum Excise Tax on Oil and Minerals	4,103,965.13
Balance, July 1, 1980	303,518.42
Registered Agents Fee	439,304.77
Balance, July 1, 1980	25,115.60
Cancelled Vouchers	80.00
Rural Electric Co-op Tax & Lic.	7,490,449.25
Balance, July 1, 1980	323,341.94
Sales Tax (2%)	356,759,065.80
Balance, July 1, 1980	25,900,940.65
Cancelled Vouchers	2,081.28
Special Fuel Use Tax — 4 cents	260,691.61
Balance, July 1, 1980	22,981.82
Special Fuel Use Tax — 1 cent	63,468.11
Balance, July 1, 1980	4,181.11
Special Fuel Use Tax — 1 cent	64,313.53
Balance, July 1, 1980	3,335.69
Special Fuel Use Tax — ½ cent	32,161.37
Balance, July 1, 1980	1,668.12

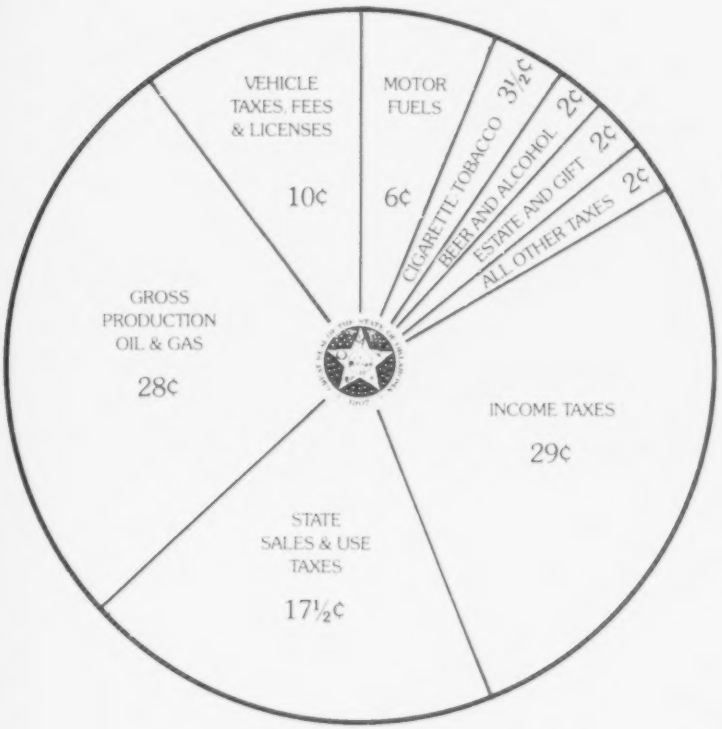
WHERE IT GOES

General Revenue Fund	$ 107,879.66
Oklahoma Tax Commission Fund	19,037.59
Refunded	1,518.70
Reserve*	12,005.40
Interstate Oil Compact Fund	123,386.63
Oil Conservation Fund	2,591,119.05
Refunded	2,273.79
Reserve*	288,803.53
Interstate Oil Compact Fund	219,562.97
Oil Conservation Fund	3,772,490.97
Refunded	795.08
Reserve*	414,634.53
General Revenue Fund	405,343.50
Refunded	3,575.75
Reserve*	55,581.12
Counties for Schools	6,871,364.50
General Revenue Fund	2,839.50
Oklahoma Tax Commission Fund	361,647.21
Reserve*	577,939.98
General Revenue Fund	11,088,714.14
State Assistance Fund	338,350,902.32
Refunded	111,979.37
Reserve*	33,110,491.90
Counties for Roads	59,114.99
Oklahoma Tax Commission Fund	7,337.67
State Auditor & Inspector Fund	197.71
State Highway Fund	177,938.19
Refunded	7,142.34
Reserve*	31,942.53
State Highway Fund	61,381.35
Reserve*	6,267.87
Counties for Roads	61,176.74
State Auditor & Inspector Fund	204.61
Reserve*	6,267.87
Counties for Roads	30,592.82
State Auditor & Inspector Fund	102.30
Reserve*	3,134.37

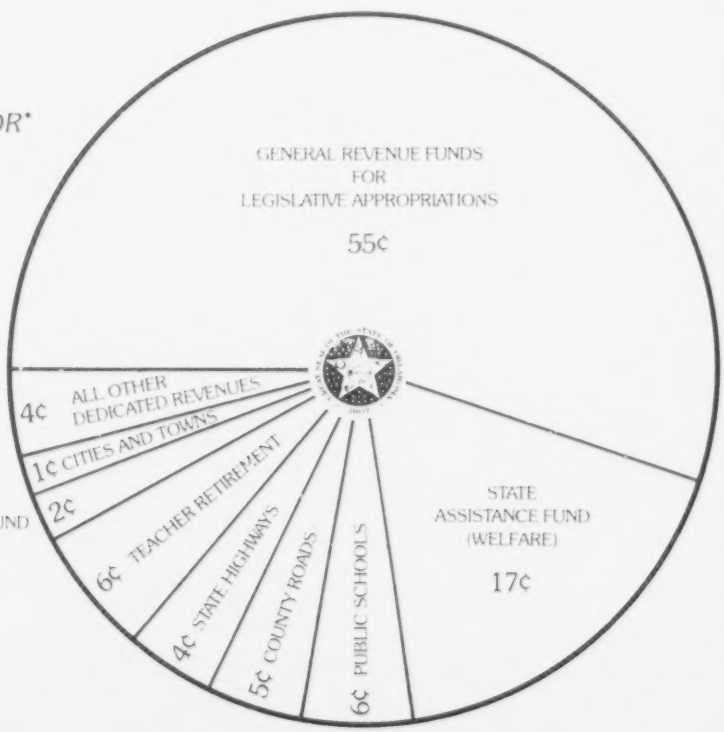
STATE REVENUE DISTRIBUTION

WHERE IT COMES FROM		WHERE IT GOES	
Special Fuel in Lieu Fee	$ 821,503.10	General Revenue Fund	$ 818,728.30
Balance, July 1, 1980	17,692.00	Refunded	1,552.00
Cancelled Vouchers	50.00	Reserve*	18,964.80
Special Indemnity Fund	1,885,693.03	Special Indemnity Fund	1,796,784.86
Balance, July 1, 1980	96,693.17	Refunded	8,051.00
Cancelled Vouchers	73.92	Reserve*	177,624.26
Special Printing Fund	57,464.52	Refunded	254.00
Balance, July 1, 1980	82,088.93	Reserve*	139,299.45
Surplus Sales	822.66	Surplus Sales Fund	822.66
Tax Security Fund	173,500.00	Refunded	96,106.30
Balance, July 1, 1980	56,536.30	Reserve*	133,930.00
Title Fees	2,291,246.45	Counties for County Government	451,870.00
Balance, July 1, 1980	144,693.17	General Revenue Fund	1,331,189.37
		Oklahoma Tax Comm. Revolving Fund	455,578.00
		Reserve*	197,302.25
Tobacco Tax & License	4,052,476.40	General Revenue Fund	3,671,397.89
Balance, July 1, 1980	395,012.29	State Assistance Fund	394,046.37
		Refunded	155.87
		Reserve*	381,888.56
Unclaimed Property	343,032.67	General Revenue Fund	299,208.15
Balance, July 1, 1980	138,162.13	Oklahoma Tax Commission Fund	3,022.30
		Refunded	32,586.06
		Reserve*	146,378.29
Unclassified Receipts	77,304.60	Refunded	122.71
Balance, July 1, 1980	328,414.29	Reserve*	405,596.18
Used Pipeline Equip. License	7,120.00	Used Equipment Fund	7,320.00
Balance, July 1, 1980	255.00	Reserve*	55.00
Use Tax	25,950,192.83	General Revenue Fund	24,755,965.33
Balance, July 1, 1980	1,979,718.17	Higher Educ. Cap. Imp. Fund	82,007.36
Cancelled Vouchers	128.76	Refunded	46,929.21
		Reserve*	3,045,137.86
Vehicle Inventory Stamps	13,937.20	Motor Vehicle Reg. Fund	13,844.00
		Reserve*	93.20
Workers' Comp. Ins. Tax	4,187,993.34	Workers' Comp. Adm. Fund	4,251,460.87
Balance, July 1, 1980	94,746.53	Refunded	2,110.00
		Reserve*	29,169.00
TOTAL TO ACCOUNT FOR	$2,585,441,400.55		$2,585,441,400.55

HOW YOU PAID IT...



WHAT IT PAID FOR*



*EARMARKED BY STATUTE

REVENUE GROWTH* FROM MAJOR TAX SOURCES

FISCAL YEAR	ALCOHOLIC BEVERAGE TAX	BEVERAGE TAX (3.2% BEER)	CIGARETTE TAX & LICENSE
1942-43	$.....	$ 1,465,628.78	$ 4,271,514.88
1943-44	.....	1,481,267.29	4,886,453.88
1944-45	.....	2,229,101.64	4,559,480.44
1945-46	.....	5,488,655.67	7,249,828.22
1946-47	.....	4,830,205.26	7,736,681.80
1947-48	.....	5,329,157.80	8,177,159.56
1948-49	.....	4,940,122.89	8,449,317.55
1949-50	.....	4,797,395.77	9,384,194.27
1950-51	.....	4,587,760.15	9,529,222.02
1951-52	.....	6,209,443.15	9,800,629.63
1952-53	.....	6,490,387.73	10,198,810.04
1953-54	.....	6,159,393.03	9,943,376.46
1954-55	.....	6,334,884.99	9,842,419.96
1955-56	.....	6,330,541.91	10,266,960.14
1956-57	.....	6,194,571.28	10,590,545.82
1957-58	.....	6,180,970.62	11,082,468.47
1958-59	.....	6,768,034.97	11,878,963.91
1959-60	8,252,365.58	6,444,969.49	12,750,426.24
1960-61	5,408,239.99	6,343,214.94	13,570,085.29
1961-62	5,942,611.22	6,392,178.42	18,386,046.31
1962-63	6,172,589.07	6,626,188.60	18,917,293.85
1963-64	6,375,723.07	7,038,089.76	18,904,551.72
1964-65	7,241,210.74	6,993,998.39	19,434,869.83
1965-66	6,865,260.09	7,280,238.36	22,538,572.17
1966-67	7,714,846.71	7,624,281.73	22,546,388.15
1967-68	8,117,587.05	8,021,254.33	25,688,689.00
1968-69	9,115,831.85	8,736,012.70	34,453,242.98
1969-70	8,927,264.51	9,648,644.02	34,972,561.61
1970-71	9,837,643.53	10,299,673.79	37,303,640.37
1971-72	18,165,341.37	11,256,536.55	39,909,171.79
1972-73	17,280,757.51	11,750,843.23	41,014,461.36
1973-74	17,781,604.60	12,331,298.81	43,594,951.75
1974-75	16,659,217.04	12,769,137.05	45,157,285.98
1975-76	18,962,687.35	13,628,192.52	47,163,287.26
1976-77	19,483,500.39	14,466,164.46	48,739,428.06
1977-78	20,501,056.53	15,967,008.68	50,656,351.84
1978-79	20,641,800.27	16,820,885.27	51,146,510.10
1979-80	20,033,037.65	17,353,372.98	72,184,088.34
1980-81	22,608,530.14	18,624,928.14	75,409,357.64

*Based on Gross Revenues

FROM FISCAL 1943 THROUGH FISCAL 1981

CORPORATION FRANCHISE	GASOLINE & FUELS EXCISE	GROSS PRODUCTION	FISCAL YEAR
$ 902,346.36	$ 16,605,219.14	$ 8,388,388.90	1942-43
925,617.25	15,377,649.77	7,852,101.13	1943-44
936,645.78	16,617,540.37	9,519,077.22	1944-45
995,875.10	27,080,567.92	10,107,081.19	1945-46
1,040,901.20	27,951,058.87	11,965,026.82	1946-47
1,153,229.81	25,277,126.98	17,293,317.01	1947-48
1,389,900.43	27,334,321.74	21,444,140.61	1948-49
1,672,148.99	35,508,726.83	20,329,562.12	1949-50
1,825,166.35	38,678,901.88	24,193,359.80	1950-51
1,988,274.33	41,190,914.86	25,692,679.30	1951-52
2,092,163.53	43,295,591.44	26,984,830.23	1952-53
2,276,940.02	45,574,896.57	30,732,657.01	1953-54
3,355,942.67	46,742,281.85	28,632,631.73	1954-55
2,477,917.28	50,137,283.36	31,724,334.17	1955-56
2,645,871.54	50,984,952.31	33,605,461.50	1956-57
2,890,595.77	54,846,236.94	33,716,040.36	1957-58
2,982,651.85	53,814,165.59	33,349,638.75	1958-59
3,154,778.35	55,680,791.04	32,400,303.21	1959-60
3,322,831.23	56,824,240.65	33,374,252.78	1960-61
3,447,140.71	59,142,245.82	33,856,312.27	1961-62
3,665,486.17	61,537,994.74	34,998,939.47	1962-63
3,864,847.28	63,307,715.03	37,286,837.19	1963-64
4,125,685.22	65,839,606.73	37,794,416.27	1964-65
4,477,839.32	69,133,068.41	39,213,524.83	1965-66
4,663,843.51	72,066,909.13	44,657,184.92	1966-67
4,980,668.07	74,483,877.08	44,795,606.78	1967-68
5,303,351.84	79,304,182.62	47,085,557.28	1968-69
5,781,884.27	83,454,785.75	49,350,182.76	1969-70
6,232,399.64	88,406,749.85	50,099,009.96	1970-71
6,457,471.52	93,630,513.95	72,164,220.11	1971-72
7,358,957.30	98,633,994.47	70,326,972.18	1972-73
7,296,797.37	99,687,468.37	96,760,350.42	1973-74
8,623,168.70	99,895,219.07	128,113,440.31	1974-75
9,518,683.91	104,870,742.04	151,797,146.88	1975-76
10,754,431.22	110,020,416.66	191,614,535.09	1976-77
11,847,895.20	111,725,367.84	233,100,227.95	1977-78
13,351,141.05	119,655,208.44	283,790,573.33	1978-79
16,381,459.92	110,308,844.10	437,305,805.52	1979-80
17,898,346.71	107,345,955.18	601,846,204.46	1980-81

REVENUE GROWTH* FROM MAJOR TAX SOURCES

FISCAL YEAR	INCOME TAX	ESTATE TAX	MOTOR VEHICLE EXCISE
1942-43	$ 10,117,105.93	$ 491,301.14	$ 510,738.38
1943-44	11,800,255.71	794,744.45	388,690.78
1944-45	12,322,301.73	1,218,215.69	413,616.67
1945-46	12,611,654.11	1,319,094.83	757,353.04
1946-47	14,605,943.65	1,463,679.72	2,086,877.95
1947-48	15,228,544.68	1,502,422.59	2,905,535.04
1948-49	17,089,359.56	1,449,229.12	3,640,879.09
1949-50	15,153,138.20	2,222,705.38	4,650,288.19
1950-51	17,005,552.83	3,006,348.80	5,280,047.12
1951-52	18,545,116.21	3,003,721.61	4,743,324.60
1952-53	17,907,189.79	2,704,338.72	5,185,366.19
1953-54	17,255,397.72	3,032,109.88	5,460,225.33
1954-55	19,005,657.21	2,750,296.01	6,290,795.16
1955-56	21,921,722.76	3,482,163.81	6,961,910.38
1956-57	23,020,641.55	3,566,507.91	6,365,154.15
1957-58	24,337,935.13	4,562,416.08	6,437,637.81
1958-59	26,241,299.98	4,621,476.34	6,745,963.30
1959-60	28,945,487.86	5,752,256.18	7,227,778.53
1960-61	32,559,077.83	6,538,538.95	7,040,845.11
1961-62	43,696,849.10	6,723,866.97	8,175,110.53
1962-63	47,161,430.28	6,496,387.76	9,552,416.81
1963-64	47,448,612.01	8,935,997.16	10,489,338.82
1964-65	49,690,584.68	8,815,499.23	11,277,445.21
1965-66	57,570,285.74	11,391,330.87	12,840,643.40
1966-67	61,519,173.30	12,405,978.94	12,761,684.04
1967-68	73,346,984.86	11,699,811.73	13,457,384.58
1968-69	79,802,312.86	13,508,933.86	16,558,364.92
1969-70	89,775,602.14	12,703,518.94	16,799,884.85
1970-71	92,108,613.54	15,190,111.12	16,982,816.35
1971-72	140,731,412.68	17,073,290.71	21,865,062.84
1972-73	162,241,180.41	15,293,408.92	24,707,291.62
1973-74	187,631,342.74	20,071,339.06	25,374,753.61
1974-75	247,097,455.04	22,886,662.38	24,369,925.98
1975-76	287,942,002.24	20,952,451.41	29,605,053.78
1976-77	343,731,608.05	19,615,141.68	36,601,736.94
1977-78	409,072,709.77	22,848,736.52	45,326,505.43
1978-79	498,263,613.41	25,996,023.58	45,765,094.98
1979-80	587,193,987.97	26,949,620.20	52,047,481.19
1980-81	732,491,215.68	37,249,569.43	62,422,613.40

*Based on Gross Revenues

FROM FISCAL 1943 THROUGH FISCAL 1981

STATE SALES TAX	TOBACCO TAX & LICENSE	VEHICLE LICENSE	FISCAL YEAR
$ 15,230,474.72	$1,195,090.65	$ 6,885,338.83	1942-43
17,967,689.80	1,018,208.58	6,274,413.09	1943-44
20,072,054.82	1,065,374.41	6,179,016.58	1944-45
23,274,658.85	1,098,775.92	7,580,212.70	1945-46
28,067,038.59	1,153,627.94	9,284,206.88	1946-47
31,676,974.85	1,195,615.58	11,384,730.03	1947-48
33,487,164.74	1,210,608.66	13,954,776.63	1948-49
33,449,658.32	1,213,680.98	17,682,203.44	1949-50
37,412,278.49	1,189,568.27	20,127,604.77	1950-51
39,284,621.62	1,178,525.98	21,480,967.41	1951-52
41,503,346.83	1,159,219.86	23,088,708.96	1952-53
41,634,625.38	1,125,784.85	24,688,934.53	1953-54
44,415,570.38	1,109,453.76	26,684,292.05	1954-55
46,978,154.29	1,049,391.50	29,514,790.55	1955-56
47,393,565.39	1,007,306.46	30,349,429.97	1956-57
48,273,282.30	1,142,619.23	31,314,953.87	1957-58
52,321,440.11	1,270,957.03	32,928,791.87	1958-59
53,641,921.36	1,361,485.26	35,009,409.39	1959-60
55,131,118.72	1,416,094.33	36,055,106.74	1960-61
57,343,766.01	2,097,117.43	37,661,233.94	1961-62
60,078,109.83	2,014,208.52	39,701,974.93	1962-63
63,545,355.95	2,344,124.46	42,282,662.63	1963-64
66,181,222.48	2,365,967.58	44,440,642.50	1964-65
70,471,943.06	2,248,892.48	47,524,874.59	1965-66
72,140,366.16	2,136,550.68	49,304,636.24	1966-67
75,654,940.50	2,652,635.82	53,135,895.74	1967-68
82,802,591.21	3,117,818.54	56,857,625.19	1968-69
88,867,949.11	3,237,187.32	60,001,834.94	1969-70
95,037,837.09	3,393,670.61	63,791,268.24	1970-71
106,623,323.56	3,309,548.78	69,168,666.36	1971-72
116,494,290.64	3,380,743.79	75,091,913.54	1972-73
134,285,860.19	3,274,496.01	80,584,214.48	1973-74
149,815,232.24	3,517,468.85	82,741,255.42	1974-75
168,981,395.59	3,612,921.65	89,203,628.85	1975-76
190,864,384.72	3,730,818.92	98,449,957.33	1976-77
224,177,883.54	3,916,927.20	110,369,438.09	1977-78
257,965,707.26	4,173,111.51	117,028,195.52	1978-79
295,037,646.58	4,437,593.16	120,582,462.52	1979-80
356,759,065.80	4,052,476.40	140,468,147.63	1980-81

STATE & LOCAL PER CAPITA TAX BURDEN BY STATE FOR FISCAL YEAR 1980

Rank & State	Amount	Rank & State	Amount
U.S. AVERAGE	$ 987	26. Kansas	$ 926
1. Alaska	$4,189	27. Vermont	900
2. New York	1,495	28. New Mexico	879
3. D.C.	1,475	29. Maine	858
4. Wyoming	1,399	30. Virginia	856
5. Hawaii	1,278	31. North Dakota	847
6. Massachusetts	1,243	32. Louisiana	841
7. California	1,172	33. Utah	840
8. New Jersey	1,137	34. **OKLAHOMA**	827
9. Minnesota	1,125	35. Ohio	810
10. Maryland	1,104	36. Texas	806
11. Illinois	1,084	37. West Virginia	796
12. Michigan	1,075	38. South Dakota	789
13. Connecticut	1,070	39. Georgia	770
14. Wisconsin	1,061	40. Missouri	759
15. Delaware	1,059	41. Florida	758
16. Arizona	1,007	42. Idaho	754
17. Montana	1,000	43. North Carolina	748
18. Rhode Island	992	44. Indiana	744
19. Colorado	990	45. Kentucky	740
20. Washington	989	46. New Hampshire	740
21. Oregon	979	47. South Carolina	708
22. Pennsylvania	978	48. Tennessee	656
23. Nevada	972	49. Arkansas	654
24. Iowa	967	50. Alabama	650
25. Nebraska	963	51. Mississippi	646

Source: "State Tax Review", Commerce Clearing House, October 27, 1981.